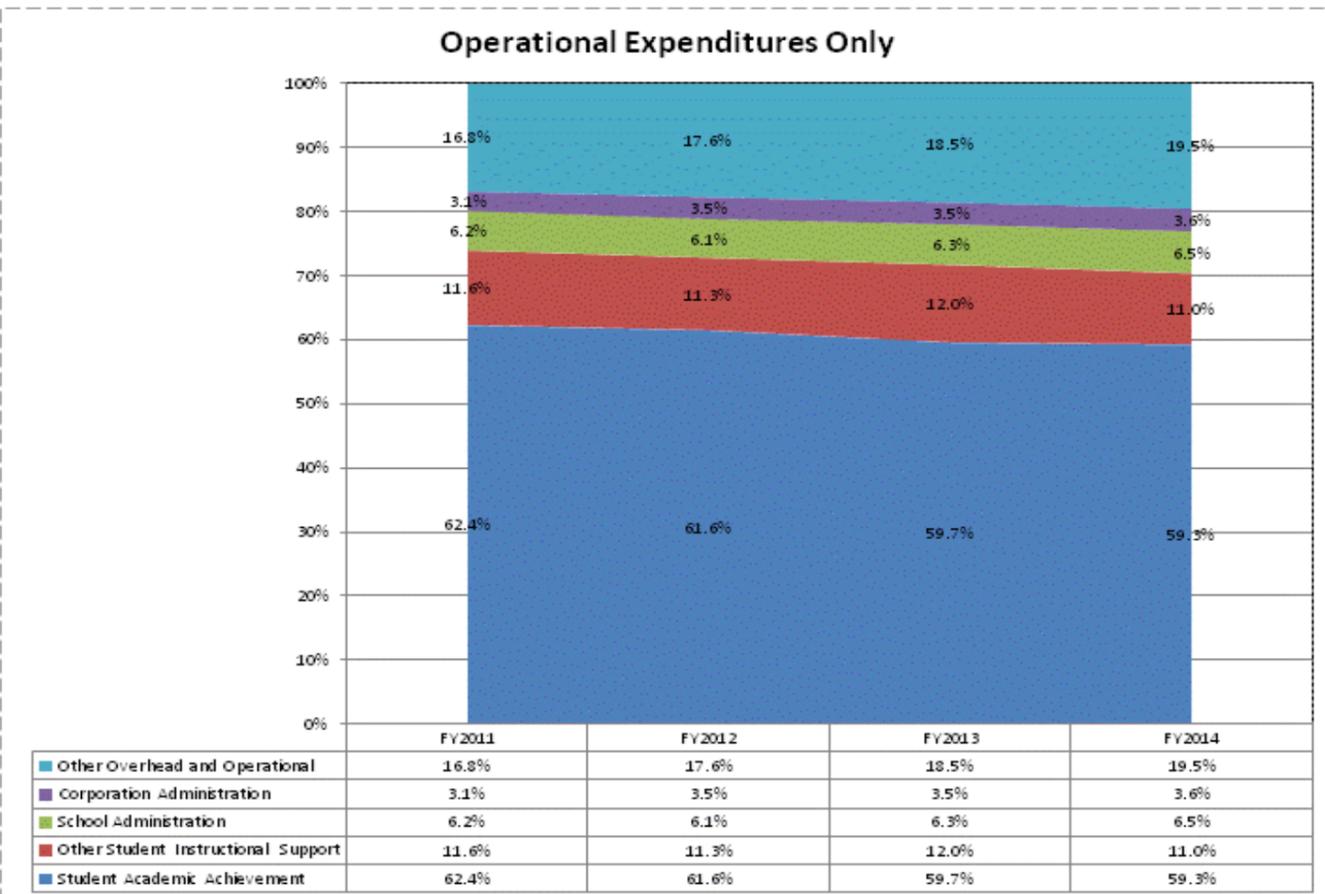
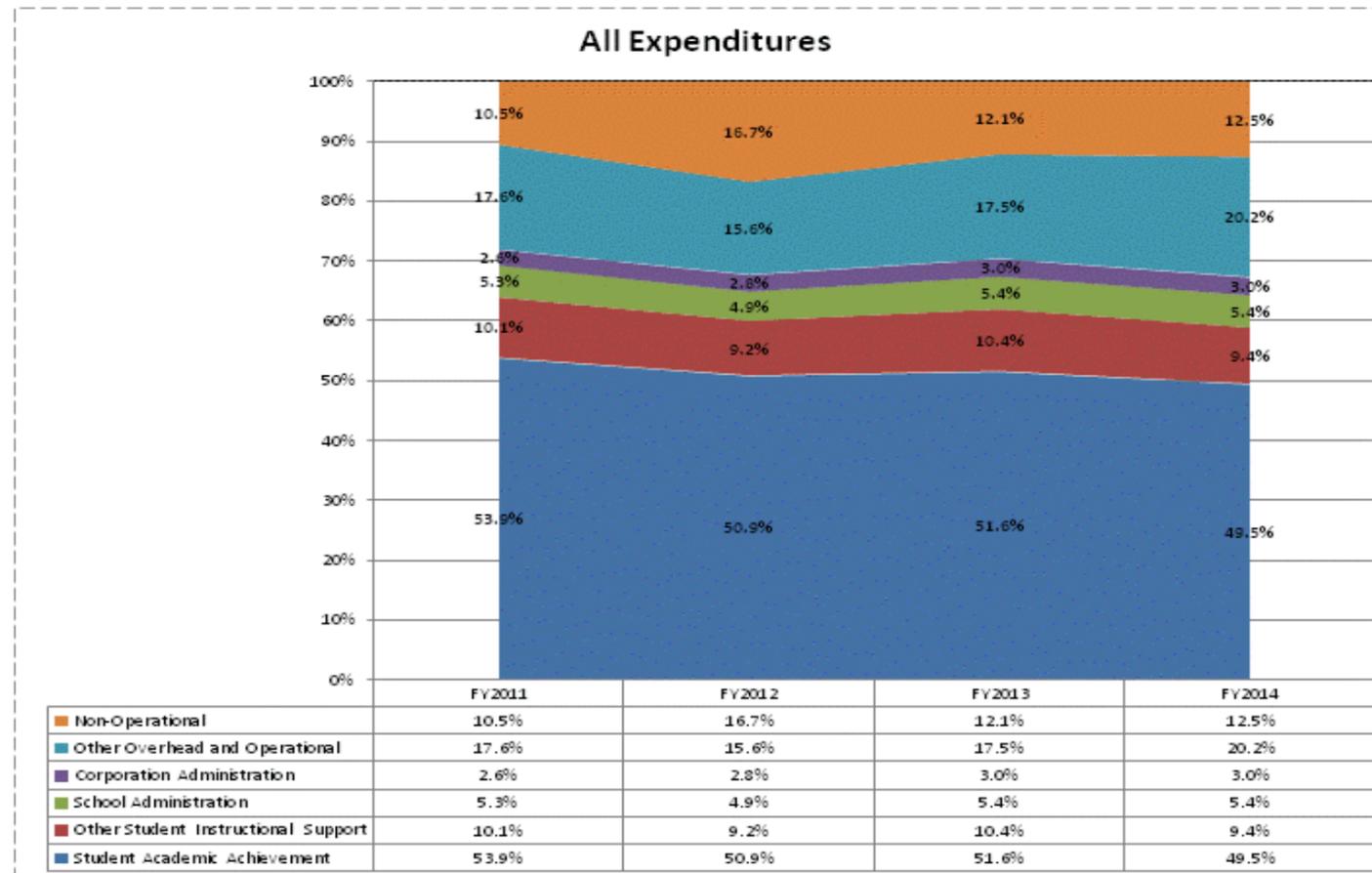


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Wabash County Schools (8050)

M S D Wabash County Schools (8050)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$15,453,278	57.0%	\$16,197,763	55.7%	\$13,415,345	51.6%	\$13,392,862	49.5%
Student Instructional Support	\$3,476,770	12.8%	\$4,111,512	14.2%	\$4,108,060	15.8%	\$4,006,145	14.8%
Overhead and Operational Nonoperational	\$4,646,598	17.1%	\$5,007,748	17.2%	\$5,331,973	20.5%	\$6,279,643	23.2%
Nonoperational	\$3,544,906	13.1%	\$3,737,639	12.9%	\$3,144,482	12.1%	\$3,389,301	12.5%
Grand Total	\$27,121,552		\$29,054,662		\$25,999,859		\$27,067,950	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	69.8%	69.9%	67.4%	64.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Wabash County Schools (8050)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$4,500	\$13,958	N/A	N/A	210%
11050 Regular Programs; Full Day Kindergarten	\$0	\$501,628	\$517,935	\$506,720	N/A	1%	-2%
11100 Regular Programs; Elementary	\$3,542,897	\$4,070,249	\$3,375,148	\$3,228,968	-9%	-21%	-4%
11300 Regular Programs; High School	\$4,157,632	\$5,311,948	\$4,571,900	\$4,621,168	11%	-13%	1%
11350 Regular Programs; High School; Academic Honors Diploma	\$24,794	\$11,174	\$5,992	\$7,902	-68%	-29%	32%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$698	N/A	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$61,206	\$122,443	\$98,952	\$114,056	86%	-7%	15%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$27,202	\$64,242	\$71,165	N/A	162%	11%
12210 Mental Disabilities; Mild Mental Disabilities	\$449,710	\$569,978	\$240,307	\$223,211	-50%	-61%	-7%
12220 Mental Disabilities; Moderate Mental Disabilities	\$406,905	\$609,149	\$632,340	\$616,386	51%	1%	-3%
12230 Mental Disabilities; Severe Mental Disabilities	\$373,127	\$398,459	\$328,343	\$320,511	-14%	-20%	-2%
12310 Physical Impairment; Orthopedic Impairment	\$0	\$13,105	\$63,286	\$61,878	N/A	372%	-2%
12320 Physical Impairment; Multiple Disabilities	\$11,907	\$0	\$0	\$0	-100%	N/A	N/A
12330 Physical Impairment; Visual Impairment	\$0	\$58,553	\$80,759	\$83,230	N/A	42%	3%
12340 Physical Impairment; Hearing Impairment	\$0	\$55,002	\$195,395	\$168,743	N/A	207%	-14%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$207,127	\$268,102	\$327,564	\$371,824	80%	39%	14%
12510 Culturally Different; Communication Disorders	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12520 Culturally Different; Compensatory	\$0	\$7,040	\$0	\$756	N/A	-89%	N/A
12610 Learning Disability	\$583,105	\$729,897	\$333,694	\$355,985	-39%	-51%	7%
12710 Equal Opportunity At Risk	\$112,576	\$155,767	\$191,090	\$203,980	81%	31%	7%
12810 Special Education Preschool	\$250,140	\$430,249	\$351,857	\$349,271	40%	-19%	-1%
12900 Other Special Programs	\$49,302	\$193,706	\$263,620	\$259,203	426%	34%	-2%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$651	\$0	\$0	\$0	-100%	N/A	N/A
14100 Summer School Programs; Elementary	\$85,643	\$61,424	\$14,329	\$26,135	-69%	-57%	82%
14300 Summer School Programs; High School	\$76,733	\$54,600	\$13,273	\$15,251	-80%	-72%	15%
16100 Remediation Testing	\$0	\$0	\$34,032	\$40,827	N/A	N/A	20%
16200 Preventive Remediation	\$85,717	\$58,153	\$25,252	\$24,960	-71%	-57%	-1%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$402,215	\$444,641	\$421,234	\$431,173	7%	-3%	2%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$888,652	\$841,922	\$630,511	\$583,124	-34%	-31%	-8%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$0	\$0	N/A	N/A	N/A
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$68,801	\$101,665	\$14,018	\$25,396	-63%	-75%	81%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$59,070	\$51,564	\$79,528	\$85,583	45%	66%	8%
22130 Improvement of Instruction; Instructional Staff Training	\$1,501	\$200	\$53,940	\$70,607	> 500%	> 500%	31%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$28,225	\$49,805	\$3,915	\$0	-100%	-100%	-100%
22220 Library/Media Services; School Library	\$208,446	\$257,813	\$214,284	\$212,048	2%	-18%	-1%
22230 Library/Media Services; Audiovisual	\$2,379	\$3,094	\$1,015	\$1,257	-47%	-59%	24%
22250 Library/Media Services; Computer Assisted Instruction Services	\$10,121	\$264,781	\$86,336	\$73,403	> 500%	-72%	-15%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$91,860	\$0	\$0	N/A	-100%	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$40,823	\$30,977	N/A	N/A	-24%
22360 Instruction, Related Technology; Network Support	\$210,572	\$1,424	\$0	\$0	-100%	-100%	N/A
22400 Academic Student Assessment	\$0	\$0	\$0	\$4,060	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$2,153	\$424	\$106	N/A	-95%	-75%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$219,478	\$325,136	\$131,651	\$105,478	-52%	-68%	-20%
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$0	\$3,253	N/A	N/A	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$3,424	\$53,877	\$3,856	\$79,615	> 500%	48%	> 500%
26497 2007 Account Code - Teachers Retirement Fund	\$481,005	\$0	\$0	\$0	N/A	N/A	N/A
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$13,063,061	\$16,197,763	\$13,415,345	\$13,392,862	3%	-17%	0%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Wabash County Schools (8050)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$273,626	\$378,197	\$286,213	\$304,764	11%	-19%	6%
21230 Guidance Services; Appraisal Services	\$15,744	\$22,750	\$1,690	\$0	-100%	-100%	-100%
21250 Guidance Services; Records Maintenance	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21290 Guidance Services; Other Guidance Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21320 Health Services; Medical Services	\$481	\$0	\$0	\$1,860	287%	N/A	N/A
21340 Health Services; Nurse Services	\$77,468	\$130,602	\$174,276	\$160,162	107%	23%	-8%
21390 Health Services; Other Health Services	\$0	\$5,171	\$5,668	\$4,180	N/A	-19%	-26%
21420 Psychological Testing	\$253,699	\$436,602	\$439,873	\$351,109	38%	-20%	-20%
21510 Speech Pathology and Audiology Services; Service Area Direction	\$0	\$0	\$783	\$0	N/A	N/A	-100%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$449,772	\$589,711	\$633,633	\$611,188	36%	4%	-4%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$8,430	\$0	\$0	N/A	-100%	N/A
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$85,109	\$113,888	\$118,177	N/A	39%	4%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$109,206	\$124,078	\$127,683	N/A	17%	3%
21810 Special Education Administration; Service Area Direction	\$403,617	\$680,092	\$739,580	\$682,350	69%	0%	-8%
21890 Special Education Administration; Other Special Education Administration	\$317,805	\$60,767	\$6,871	\$12,513	-96%	-79%	82%
21990 Other Support Services, Students; Other Student Services	\$40,310	\$115,695	\$171,590	\$175,204	335%	51%	2%
24100 Office of The Principal	\$844,150	\$1,257,608	\$1,169,808	\$1,206,704	43%	-4%	3%
24900 Other Support Services, School Administration	\$166,551	\$231,572	\$240,109	\$250,250	50%	8%	4%
Student Instructional Support Total	\$2,843,221	\$4,111,512	\$4,108,060	\$4,006,145	41%	-3%	-2%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$31,206	\$36,796	\$34,298	\$35,612	14%	-3%	4%
23150 Board of Education; Legal Services	\$11,773	\$5,982	\$12,336	\$5,382	-54%	-10%	-56%
23160 Board of Education; Promotion Expenses	\$1,178	\$4,014	\$684	\$2,111	79%	-47%	209%
23190 Board of Education; Other Governing Body Services	\$15,160	\$3,115	\$1,163	\$563	-96%	-82%	-52%
23210 Executive Administration; Office of The Superintendent	\$121,639	\$168,733	\$159,349	\$161,944	33%	-4%	2%
23220 Executive Administration; Community Relations	\$1,000	\$0	\$0	\$0	-100%	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$1,258	\$2,112	\$303	\$310	-75%	-85%	2%
25110 Fiscal Services; Office of The Business Manager	\$105,090	\$145,739	\$135,086	\$134,220	28%	-8%	-1%
25120 Fiscal Services; Service Area Direction	\$31,374	\$49,809	\$53,110	\$53,037	69%	6%	0%
25140 Fiscal Services; Receiving and Disbursing Funds	\$16,551	\$24,977	\$27,768	\$28,619	73%	15%	3%
25150 Fiscal Services; Payroll Services	\$10,033	\$15,206	\$16,306	\$16,183	61%	6%	-1%
25191 Other Fiscal Services; Refund of Revenue	\$10,322	\$850	\$0	\$0	-100%	-100%	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$2,970	\$3,087	\$2,282	\$2,188	-26%	-29%	-4%
25199 Other Fiscal Services; Other	\$0	\$0	\$6,709	\$2,640	N/A	N/A	-61%
25750 Personnel Services; Health Services	\$240	\$0	\$0	\$1,784	> 500%	N/A	N/A
25790 Personnel Services; Other Professional Services	\$0	\$0	\$21,610	\$23,426	N/A	N/A	8%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$88,745	\$78,938	\$77,146	N/A	-13%	-2%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$205,994	\$246,339	N/A	N/A	20%
25890 Other Technology Services	\$0	\$0	\$20,403	\$17,621	N/A	N/A	-14%
25920 Ditch Assessments	\$49	\$81	\$0	\$0	-100%	-100%	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$50	\$240	\$1,606	\$1,174	> 500%	389%	-27%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,234,995	\$1,553,958	\$1,390,950	\$1,516,953	23%	-2%	9%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$14,646	\$10,243	\$37,308	\$38,366	162%	275%	3%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$308,028	\$416,128	\$380,377	\$364,497	18%	-12%	-4%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,801	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$5,066	\$2,513	\$3,552	\$3,091	-39%	23%	-13%
26700 Operation and Maintenance of Plant Services; Insurance	\$133,448	\$143,658	\$182,104	\$220,709	65%	54%	21%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$6,750	\$0	\$497	\$0	-100%	N/A	-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Wabash County Schools (8050)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
27010 Student Transportation; Service Area Direction	\$40,586	\$91,145	\$99,121	\$96,868	139%	6%	-2%
27100 Student Transportation; Vehicle Operation	\$646,920	\$749,021	\$776,100	\$786,220	22%	5%	1%
27200 Student Transportation; Monitoring Services	\$93,971	\$66,362	\$67,862	\$69,221	-26%	4%	2%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$346,449	\$356,378	\$470,162	\$456,703	32%	28%	-3%
27400 Student Transportation; Purchase of School Buses	\$93,305	\$55,286	\$110,007	\$779,615	> 500%	> 500%	> 500%
27500 Student Transportation; Insurance on Buses	\$25,888	\$33,170	\$26,280	\$37,062	43%	12%	41%
27700 Student Transportation; Contracted Transportation Services	\$96,952	\$131,163	\$106,260	\$115,300	19%	-12%	9%
27900 Student Transportation; Other Student Transportation Services	\$14,885	\$26,156	\$36,396	\$63,608	327%	143%	75%
27910 Student Transportation; Bus Driver Training	\$2,971	\$2,880	\$2,686	\$3,977	34%	38%	48%
31100 Food Services Operations; Service Area Direction	\$10,437	\$16,853	\$18,741	\$25,454	144%	51%	36%
31200 Food Services Operations; Food Preparation and Dispensing	\$293,756	\$364,140	\$362,374	\$346,742	18%	-5%	-4%
31300 Food Services Operations; Food Delivery	\$0	\$35	\$0	\$15	N/A	-57%	N/A
31400 Food Services Operations; Food Purchases	\$369,854	\$379,256	\$404,340	\$407,464	10%	7%	1%
31900 Other Food Services	\$25,495	\$59,917	\$78,911	\$137,479	439%	129%	74%
Overhead and Operational Total	\$4,126,095	\$5,007,748	\$5,331,973	\$6,279,643	52%	25%	18%
Nonoperational							
33400 Athletic Coaches	\$119,618	\$324,282	\$238,687	\$236,682	98%	-27%	-1%
33990 Other Community Services; Other	\$12,000	\$8,802	\$8,482	\$8,230	-31%	-7%	-3%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$144,463	\$288,784	\$60,803	\$70	-100%	-100%	-100%
43000 Facilities Acquisition and Construction; Professional Services	\$8,930	\$4,018	\$3,390	\$4,387	-51%	9%	29%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$413,849	\$310,589	\$189,362	\$129,698	-69%	-58%	-32%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$218,494	\$905,365	\$691,335	\$348,397	59%	-62%	-50%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$167,222	\$92,050	\$1,407	\$7,395	-96%	-92%	426%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$23,487	\$20,000	\$15,592	\$16,800	-28%	-16%	8%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$711,152	\$540,535	\$419,763	\$283,655	-60%	-48%	-32%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$36,935	\$0	\$41,036	\$31,923	-14%	N/A	-22%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$240,000	\$255,000	N/A	N/A	6%
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$84,573	\$0	\$0	\$0	-100%	N/A	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$345,105	\$270,478	\$0	\$0	-100%	-100%	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$97,083	\$84,544	N/A	N/A	-13%
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$38,167	\$8,022	\$7,260	N/A	-81%	-9%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$67,940	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,082,790	\$783,505	\$795,000	\$1,625,000	50%	107%	104%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$333,500	\$349,700	N/A	N/A	5%
54200 Common School Fund; Principal	\$96,750	\$79,500	\$0	\$0	-100%	-100%	N/A
54250 Common School Fund; Interest	\$0	\$3,375	\$0	\$0	N/A	-100%	N/A
54300 Civil Aid Bond Obligations; Principal	\$51,945	\$0	\$0	\$0	-100%	N/A	N/A
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$20	\$60	N/A	N/A	200%
60700 Nonprogramed Charges; Scholarships	\$500	\$250	\$1,000	\$500	0%	100%	-50%
Nonoperational Total	\$3,517,812	\$3,737,639	\$3,144,482	\$3,389,301	-4%	-9%	8%
Prorated By Fund							
26491 2007 Account Code - PERF	\$201,285	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,114,705	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$55,607	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,890,364	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$7,952	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$301,449	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,571,361	\$0	\$0	\$0	N/A	N/A	N/A